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## BY AUTHORITY

(Continued from Page 6)

SECTION 11. Section 1250 of the Revised Laws of Hawaii is hereby amended so as to read as follows:

"Section 1250. Sessions. The said court shall hold sittings between June 1 and June 20, both inclusive, in each year, in each judicial circuit in which the property is situated on the value of which an appeal may have been taken at such times as the presiding officers thereof may appoint, and may adjourn from time to time as may be necessary."

SECTION 12. Section 1259 of the Revised Laws of Hawaii is hereby amended so as to read as follows:

"Section 1259. Deputy assessor's lists. In each year on or before July 1, each deputy assessor shall make two copies of the assessment of the district, which shall be signed and sworn to by him. One of such copies shall be filed with the assessor of the division. Such list shall (subject to any changes made by any court having jurisdiction) be the list in accordance with which taxes shall be collected. No changes in or additions to such assessments shall thereafter be made, except to add thereto property or taxes that may have been omitted therefrom."

SECTION 13. Section 1263 of the Revised Laws of Hawaii is hereby amended so as to read as follows:

"Section 1263. When taxes payable. All poll, road and school taxes, shall be due and payable on and after January 1 in each year."

Specific taxes and all property taxes shall be due and payable on and after January 31st, in each year."

SECTION 14. Section 1264 of the Revised Laws of Hawaii is hereby amended so as to read as follows:

"Section 1264. Delinquency, personal, specific and property taxes. All personal taxes remaining unpaid after March 31 of each year shall thereby and thereupon become delinquent. All specific taxes remaining unpaid after May 15 of each year shall thereby and thereupon become delinquent. All real and personal property taxes—except specific taxes—remaining unpaid on May 15 of each year shall thereby and thereupon become delinquent as to one-half the amount due. And the balance of such real and personal property taxes remaining unpaid on November 15 of each year shall thereby and thereupon become delinquent."

SECTION 15. Section 1265 of the Revised Laws of Hawaii is hereby amended so as to read as follows:

"Section 1265. Penalty and interest. A penalty of 10 per cent shall be added by the assessor to the amount of all delinquent personal and property taxes, which penalty shall be and become a part of such tax and shall be collected as part of such tax. Any delinquent tax and penalty remaining unpaid fifteen days after the date of delinquency shall bear interest from the date of the expiration of said fifteen days at the rate of ten per cent per annum until paid, which interest shall be and become a part of such tax and shall be collected as part of such tax."

No taxpayer shall be exempt from any delinquent penalties by reason of having made an appeal on his assessment; but no delinquent penalty shall attach to the tax on the actual amount in dispute until such appeal shall be finally decided. The amount in dispute being the exemption claimed or the difference between the amount returned by the taxpayer and the amount assessed.

All personal and property taxes now delinquent and remaining unpaid thirty days after the passage of this Act shall bear interest from the date of the expiration of said thirty days, on the amount of said delinquent tax and penalty, at the rate of ten per cent per annum until paid, which interest shall be and become a part of such tax and shall be collected as part of such tax."

SECTION 16. Section 1266 of the Revised Laws of Hawaii is hereby amended so as to read as follows:

"Section 1266. Tax Liens. Every tax due upon property shall be a prior lien upon the property assessed; and every tax due upon improvements upon real property assessed to others than the owners of the real property, shall also be a prior lien upon the improvement; which several liens shall attach as of January 31 in each assessment year, and shall continue for five years."

Said liens may be enforced and foreclosed upon the petition of the tax assessor to the circuit judge at Chambers in the judicial circuit in which said property lies or is held, and jurisdiction is hereby conferred upon said circuit judges at Chambers to hear and determine all proceedings brought or instituted to enforce and foreclose such tax liens, and the proceedings had before said circuit judge at chambers shall be conducted in the same manner and form as ordinary foreclosure proceedings.

For the purpose of foreclosing and enforcing any tax lien upon this section, every tax has the effect of a judgment against the person and every lien created by said section has the force and effect of an execution duly levied against the property of the delinquent returned unsatisfied.

SECTION 17. Section 1267 of the Revised Laws of Hawaii is hereby amended so as to read as follows:

"Section 1267. Public notice, time, place of collection. Each assessor or his deputy shall, between January 31 and November 15, both inclusive of each year, for the convenience of tax payers, attend at certain times or places in each district for the collection of taxes."

Public notice of the time or times, place or places of such attendance and the object thereof shall be given by advertisement in a weekly newspaper or newspapers, and by posting a notice of the same in at least three conspicuous places in each district. Such notice shall also contain a statement that all brake, sulky, ox-cart, automobile, bicycle, wagon, wagonette, hearse, omnibus, dray, cart and carriage taxes and one-half of all property taxes not paid by May 15 will be delinquent and subject to a penalty of ten per cent additional, and if not paid 15 days after delinquent interest from the date of expiration of said fifteen days shall be added at the rate of ten per cent per annum on such tax and penalty, and that the remaining portion of the property taxes due and not paid by November 15 will be delinquent and subject in like manner to a ten per cent penalty and ten per cent interest. And that the delinquent tax list will be published as soon after December 1 following as possible.

Each tax payer shall pay all specific taxes and one-half of all

property taxes due by him to the assessor or his deputy on or before May 15 and he shall pay the remaining portion of the property tax due by him to the assessor or his deputy on or before November 15 of the year in which they are assessed, and no other notification or demand than that in this chapter provided for, shall be required or necessary.

No notice need be published and no demand for payment shall be necessary concerning the payment of personal and dog taxes, except as in this chapter set forth."

SECTION 18. Section 1269 of the Revised Laws of Hawaii is hereby amended so as to read as follows:

"Section 1269. Payment enforced how. If any tax be unpaid when due, the assessor may proceed to enforce the payment of the same, with all penalties as follows:

1. By distress upon so much of the goods and chattels of the taxpayer as he may deem sufficient to satisfy the payment of taxes due, costs and expenses of such distress or if the taxpayer is delinquent, sufficient to satisfy the payment of taxes due, costs, expenses of such distress, penalty and interest.

2. By suit or action in assumpsit, in his own name, on behalf of the Territory of Hawaii, for the amount of taxes, costs and penalties and interest, in any district court, irrespective of the amount claimed. Execution may issue upon any judgment rendered in any such suit which may be satisfied out of any real or personal property of the defendant in such suit without other or further authority."

SECTION 19. Sections 1211 and 1229 of Chapter 98 of the Revised Laws of Hawaii are hereby repealed.

SECTION 20. A new section to be known as Section 1215 A is hereby added to Chapter 98 of the Revised Laws of Hawaii to read as follows:

"Section 1215 A. Definition of personal taxes. The term 'Personal taxes' for the purposes of this Act, shall mean and include the poll tax, road tax and school tax."

SECTION 21. A new section to be known as Section 1215 B is hereby added to Chapter 98 of the Revised Laws of Hawaii to read as follows:

"Section 1215 B. Definition of specific taxes. The term 'specific taxes' for the purposes of this Act, shall mean and include, all brake tax, sulky tax, ox-cart tax, automobile tax, cart tax, dray tax, wagon tax, wagonette tax, omnibus tax, hearse tax, carriage tax, bicycle tax and dog tax."

SECTION 22. This Act shall take effect and be in force from and after the 1st day of January, 1906.

Approved this 26th day of April, A. D. 1905.

G. R. CARTER,

Governor of the Territory of Hawaii.

### Legal Notices.

## Sale Of Sugar Plantation PUNA SUGAR CO., LTD.

IN THE CIRCUIT COURT OF THE  
FIRST JUDICIAL CIRCUIT, TERRITORY OF HAWAII.

IN EQUITY. AT CHAMBERS.

FIRST NATIONAL BANK OF HAWAII AT HONOLULU, a Corporation; H. HACKFELD & COMPANY, LIMITED, a Corporation; M. P. ROBINSON, H. M. VON HOLT, Trustees for W. S. CHAMBERLAIN, AND A. AHRENS, Plaintiffs,

vs.  
PUNA SUGAR COMPANY, LIMITED, a Corporation; S. M. DAMON and S. E. DAMON, Copartners Doing Business Under the Firm Name of BISHOP & COMPANY; OLAA SUGAR COMPANY, LIMITED; and B. F. DILLINGHAM & COMPANY, LIMITED, Defendants.

### NOTICE OF RECEIVER'S SALE.

Notice is hereby given that the undersigned, William Pfotenhauser, Receiver of the Puna Sugar Company, Limited, will under and by virtue of a decree of foreclosure and sale duly made and entered by the Honorable J. T. De Bolt, First Judge of the Circuit Court of the First Judicial Circuit, Territory of Hawaii, at Chambers, on the twenty-second day of October, 1904, in a certain cause in equity pending in said Court, wherein the First National Bank of Hawaii at Honolulu, a corporation; H. Hackfeld & Company, Limited, a corporation; M. P. Robinson, H. M. von Holt, Trustee for W. S. Chamberlain, and A. Ahrens, are plaintiffs, and the Puna Sugar Company, Limited, a corporation; S. M. Damon and S. E. Damon, copartners doing business under the firm name of Bishop & Company; Olaa Sugar Company, Limited, and B. F. Dillingham & Company, Limited, are defendants, sell at public auction, at the front door of the Judiciary Building in Honolulu, Territory of Hawaii, on Saturday, the 25th day of February, 1905, at 12 o'clock noon of said day last mentioned or at the day and hour to which he may adjourn such sale, subject to the confirmation of the above entitled Court, all and singular the property, rights and franchises of the Puna Sugar Company, Limited, described, mentioned or referred to in that certain Deed of Trust, dated July 1st, 1900, executed by the Puna Sugar Company, Limited, to Bishop & Company as Trustees, and in the said Decree of Foreclosure and Sale of October 22nd, 1904, and therein directed to be sold to satisfy the indebtedness incurred by said Receiver as provided by the orders and decrees of foreclosure and sale of said Court, and also the sum of

Five Hundred Thousand Dollars (\$500,000.), the same being the principal amount of bonds of said Puna Sugar Company, Limited, issued under said Deed of Trust, together with interest thereon from January 1st, 1904, and also such other sums authorized to be paid by the orders and decrees of foreclosure and sale of said Court, that is to say:

All the fee simple lands, being approximately 821.88 acres, all the leasehold premises, being approximately 2921.91 acres, all lands leased to various lessees, all of which said land and premises are situated in the District of Puna, Island and Territory of Hawaii, and any and all interest in lands, leases, leasehold interests, tenements, hereditaments, rights-of-way and easements; molasses, sugar, whether in process of manufacture, manufactured or not, 1072.27 acres, a little more or less, of growing cane of the crop of 1905, in good condition; 192.85 acres a little more or less of growing cane of the crop of 1905 in good condition; 822.84 acres more or less of growing cane, in damaged condition; 9.47 miles of standard gauge railroad 4 feet 8 1/2 inches with 40-pound rails, 2740 feet second-hand tram rails, 130 fish plates, approximately 25 miles of portable track, 16 switches, 4 top switches, 600 iron ties new, 100 extra ties in use, miscellaneous lot of material in blacksmith shop, and car-shop consisting of carriage, plow, and machine bolts, nuts, washers, railroad spikes, coupling pins, links, iron, steel, horse and mule shoes, chain, spokes, screws, nails, cane-car spares extras, parts and wheels; 200 cane cars of modern type, one 30-ton Porter Locomotive in good condition, 2 donkey engines, 2 coils of 70 feet 11-16 inch cable, 1 coil 1000 feet of 5-8 inch cable, 1 steam pump and boiler, 2 large plantation maps, 14 small maps and drawings; 131 California mules, 11 horses, 9 donkeys, 30 head of cattle; manager's, overseer's, doctor's, bookkeeper's and surveyor's houses, laborers' quarters and camps, stables and other buildings, sheds, shops, tanks of varying capacity from 2000 to 6000 gallons, 8432 feet of pipe; tools and implements consisting of plows, cultivators, shovels, axes, wedges, hammers, cane knives, scales, slugs, saws, bars, 5 Bain wagons, 11 dump carts, 2 spring wagons, 1 dray, wheels and parts; firewood, 63 sets chain tug harness, 23 sets double chain tug harness, carriage harness, pack saddles, collars, girths, lines, pads, halters, traces, riding saddles, office furniture, fixtures and safe, and any and all the property used in and about or in connection with the plantation of the Puna Sugar Company, Limited, in the said District of Puna, A more particular description of the said property to be sold is set forth in said decree of foreclosure and sale, dated October 22, 1904, reference to which is hereby made, and the same is made a part hereof.

That said Receiver shall have the right to adjourn said sale or sales from time to time as to him may seem expedient or proper, and if so adjourned, to make the sale without further published notice at the time and place to which the same may be adjourned; that said Receiver may sell said property as a whole or in lots or parcels as he may deem most expedient; that the successful bidder or bidders, as the case may be, shall forthwith deposit at the fall of the hammer at said sale with the Receiver ten per cent. (10%)

of the amount of the bid in cash or certified check approved by the Receiver, the balance by approved certified check within ten days after the confirmation of the sale by the court; that the Receiver shall make, execute and deliver to the purchaser or purchasers of said property a good and sufficient deed or deeds or other instruments of conveyance prepared by the attorney for the Receiver at the expense of the purchaser or purchasers.

In case the purchaser or purchasers shall fail to comply with the terms of the bid or with the orders of the Court relating to the said sale, then the sums or deposits paid or made by the purchaser or purchasers shall be forfeited as a penalty for said non-performance, and if any purchaser or purchasers shall fail to comply with the terms of his or their bid or to complete said purchase, said Receiver may with or without further application to the Court again advertise said property for sale and sell the same on the terms and conditions as are herein stated.

That the said property will be sold freed and discharged from all mortgages, liens, and charges of every kind and description whatsoever, and that the purchasers thereof shall hold and enjoy the same and all the rights, privileges, immunities, and franchises appertaining thereto fully and completely and freed and discharged from all liens, mortgages and charges whatsoever.

For further particulars concerning the whole or any part of said property, reference is hereby made to the report of the said Receiver and said decree of foreclosure on file with the clerk of the above entitled court and all information regarding the same will be readily given by the undersigned upon application at his office with H. Hackfeld & Company, Limited, corner of Queen and Fort streets, Honolulu, Territory of Hawaii, or by Smith & Lewis, Attorneys for said Receiver, Judd Building, said Honolulu. Dated at Honolulu, T. H., October 25th, 1904.

WILLIAM PFOTENHAUSER, Receiver of the Puna Sugar Company, Limited.

s.d. to Feb. 24, '05. Mon. Wed. Fri.

### Postponement.

The above sale of the Puna Sugar Co., Ltd., is postponed to Tuesday, March 7th, 1905, at 12 o'clock noon, at the front entrance to the Judiciary Building, Honolulu.

WILLIAM PFOTENHAUSER, Receiver of the Puna Sugar Company, Limited.

3009—Feb. 27; Mar. 3, 6.

### Postponement

The above sale of the Puna Sugar Co., Ltd., is postponed to Friday, March 17th, 1905, at 12 o'clock noon of said day, at the front door of the Judiciary Building, said Honolulu.

WILLIAM PFOTENHAUSER, Receiver Puna Sugar Co., Ltd.

3015—Mar. 9, 13, 16.

### Postponement

By order of Court 1072.27 acres more or less of growing cane of the crop of 1905 has been withdrawn from public sale and sold at private sale, and the sale of the property above described of the Puna Sugar Company, Limited, with the exception of said cane last above mentioned, is postponed to Saturday, May 20th, 1905, at 12 o'clock noon of said day at the front door of the Judiciary Building in said Honolulu.

March 17, 1905.  
WILLIAM PFOTENHAUSER, Receiver Puna Sugar Company, Limited.

IN THE CIRCUIT COURT OF THE FIRST Circuit, Territory of Hawaii. At Chambers; In Probate. In the Matter of the Estate of Naalele (w), of Waikaele, Ewa, Oahu, deceased. Sale of Real Estate. Order to Show Cause. On reading and filing the petition of E. P. Kalama, administrator of the estate of Naalele (w), of Waikaele, Ewa, Oahu, deceased, praying for an order of sale of certain real estate belonging to said estate set forth and described as follows: All of that piece or parcel of land situate at Waikaele, Ewa, Island of Oahu, being all of the land described in Royal Patent No. 857, L. C. Award No. 1680, containing an area of 8.79 chains; it is hereby ordered that the heirs and next of kin of the said deceased and all persons interested in the said estate appear before this court on Monday, the 8th day of May, A. D. 1905, at 10 o'clock a. m. at the court room of this court in the Judiciary Building in Honolulu, Island of Oahu, then and there to show cause, if any they have, why an order should not be granted for the sale of such estate.

Dated Honolulu, Oahu, April 28th, A. D. 1905.  
By the Court: WM. R. SIMS, Clerk Circuit Court, First Circuit. 3061—Apr. 28, 29; May 5, 6.

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ALAMEDA	MAY 12	ALAMEDA	MAY 17
SIERRA	MAY 24	SONOMA	MAY 23
ALAMEDA	JUNE 2	ALAMEDA	JUNE 7
SONOMA	JUNE 14	VENTURA	JUNE 13

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FOR JAPAN AND CHINA.		FOR SAN FRANCISCO.	
KOREA	MAY 10	SIBERIA	MAY 9
COPTIC	MAY 19	MONGOLIA	MAY 19
SIBERIA	JUNE 3	CHINA	MAY 20
MONGOLIA	JUNE 14	MANCHURIA	JUNE 13
CHINA	JUNE 24	DORIC	JUNE 20
MANCHURIA	JULY 8	KOREA	JULY 4
		COPTIC	JULY 14

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